

**Statement Under Article 19(1) (Rule 46.4)**

The amendments to the claims have no impact on the description of the invention.

The amendments to claims 1 and 16 are primarily directed at incorporating previous claim 2 into independent claims 1 and 16.

The transmittal of the International Search Report occurred on August 27, 2004. Reference 1 was U.S. Patent No. 5,320,855. This patent is directed to specific coating formulations which provide for taste masked solid dosage forms/chewable tablets. This reference makes no suggestion nor discloses the use of a lipophilic vehicle that has a solubilizing power for the active substance of less than 1.5 times the active substance concentration for which a taste is detected in water.

D2, U.S. Patent No. 4,851,226, is similar to D1 and fails to disclose the use of a lipophilic vehicle for a dispersion of crystals or granules of an active substance that has been coated for taste-masking purposes.

D3, U.S. Patent No. 5,019,563 is directed to a taste masking of ibuprofen through the use of  $\beta$ -cyclodextrin complexation. This patent does not refer to the development of coated particles and therefore does not come under the scope of the claims.